

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WISCONSIN

United States of America, )  
                                )  
                                )  
Plaintiff,                 )  
                                )  
                                )  
v.                             ) Civil No.  
                                )  
                                )  
James K. Lee,              )  
                                )  
                                )  
Defendant.                 )

**Complaint**

The United States complains and alleges that:

1. This is a civil action to reduce to judgment unpaid federal penalty assessments against James K. Lee under 31 U.S.C. § 5321 for his failure to report his interest in or signature authority over foreign financial accounts for 2009, 2010, and 2011.
2. The United States brings this action under 31 U.S.C. § 3711(g)(4)(C) and 31 U.S.C. § 5321(b)(2), with the authorization of a delegate of the Secretary of the Treasury and at the direction of a delegate of the Attorney General.
3. Jurisdiction over this action is conferred upon the district court by 28 U.S.C. §§ 1331, 1345, and 1335(a).
4. Venue in this district is proper under 28 U.S.C. §§ 1391(b), 1395(a).
5. Lee resides in Milwaukee, Wisconsin, within this judicial district.

6. Lee is a U.S. citizen and was a U.S. citizen during the penalty years at issue.
7. Lee was born in Milwaukee, Wisconsin.
8. Lee attended Cornell University and received a Bachelor of Science degree in Aerospace Engineering and Masters in Materials Science Engineering.
9. Lee has decades of experience in the Asian financial markets as a options trader.
10. Lee also has significant familial and financial connections to South Korea, where he has owned and managed companies trading in the financial markets.
11. Lee worked and resided in South Korea from 2005 to 2012.
12. As part of his business ventures in multiple countries in Asia, Lee opened and maintained at least 27 bank accounts in Hong Kong, Singapore, and South Korea from 2004 to 2011.
13. Lee opened these bank accounts in part to facilitate payments by his customers in local currency.
14. From 2009 to 2011, Lee had a financial interest in or signature authority over at least 27 foreign bank accounts at Shin Han Bank, Korean Exchange Bank, Shin Han Investment Corp., Hang Sen Bank, and Hana Bank and Lending Services.

15. From 2009 to 2011, the highest aggregate balance in Lee's foreign bank accounts were \$3,410,430 for 2009; \$2,080,962 for 2010; and \$1,726,081 for 2011.
16. Lee was required to report his interest in a foreign bank, securities, or other financial account to the United States by submitting, by June 30<sup>th</sup> of each year, a form known as the TD F 90.22-1, Report of Foreign Bank and Financial Accounts ("FBAR"). 31 U.S.C. § 5314(a); 31 C.F.R. § 1010.350(a).
17. From 2004 to 2007, Lee failed to file any FBARs reporting his interest in his foreign bank accounts.
18. From 2007 to 2011, Lee timely filed FBARs reporting his interest in a small number of his foreign bank accounts (7 of the 27 foreign accounts)
19. From 2007 to 2011, Lee failed to file FBARs reporting his interest in the majority of his foreign bank accounts (20 of the 27 foreign accounts).
20. On his IRS Forms 1040 for 2009, 2010, and 2011, Lee reported certain of his foreign bank accounts but not the majority of the accounts.
21. According to Lee's former accountant, Lee provided incomplete information to him regarding his interest in the 27 foreign bank accounts.
22. Lee also failed to provide accurate information to his accountant regarding his foreign income while living in South Korea.

23. From 2004 to 2011, Lee failed to report \$3,595,421 in foreign earned income from his foreign entities and foreign bank accounts, resulting in additional tax due of \$733,647.
24. Lee signed his federal income tax returns from 2004 to 2001 under penalty of perjury, but did not complete Schedule B of those returns requiring him to fully and completely disclose all of his foreign accounts by timely filing FBARs.
25. Lee's failure to submit the FBAR by June 30<sup>th</sup> of each calendar year was willful.
26. On May 25, 2017, a delegate of the Secretary of the Treasury timely made an assessment under 31 U.S.C. § 5321 against Lee for his willful failure to submit FBARs for the foreign accounts above for the years ending 2009, 2010, and 2011. A delegate of the Secretary of the Treasury also assessed a late-payment penalty under 31 U.S.C. § 3717(e)(2) and 31 C.F.R. § 5.5(a), plus interest.
27. The IRS sent Lee notice of the FBAR Penalty and related assessments and demand for payment on or about the date of assessment.
28. Despite notice and demand, Lee failed to pay the FBAR Penalty assessed against him. In addition to the principal amount of the assessment described above, Lee is liable for a late-payment penalty under 31 U.S.C. § 3717(e)(2) and 31 C.F.R. § 5.5(a), and interest accruing pursuant to law.

29. The amount due with respect to the assessment described above is, as of May 18, 2018, \$1,056,791. The amount due for the late-payment penalty as of that date is \$59,060,62, and the interest owing was \$10,336.28. The United States is entitled to judgment in its favor and against Lee for these amounts, plus statutory additions including interest according to law.

WHEREFORE, the United States seeks the entry of judgment against Lee, in the total amount of \$1,126,187.90, plus interest and other statutory additions accruing after May 18, 2018, plus such other and further relief as the Court deems just and proper.

Dated: May 23, 2019

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney  
General

s/Michael R. Pahl  
MICHAEL R. PAHL  
Mn. Bar. No. 0234539  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 7238  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 514-6488  
Email: michael.r.pahl@usdoj.gov

## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

<b>I. (a) PLAINTIFFS</b>		<b>DEFENDANTS</b>																																																																								
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<p>(c) Attorneys (Firm Name, Address, and Telephone Number)</p>		<p>Attorneys (If Known)</p>																																																																								
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<b>V. ORIGIN</b> (Place an "X" in One Box Only) <table border="0" style="width: 100%;"> <tr> <td style="width: 25px;"><input type="checkbox"/> 1 Original Proceeding</td> <td style="width: 25px;"><input type="checkbox"/> 2 Removed from State Court</td> <td style="width: 25px;"><input type="checkbox"/> 3 Remanded from Appellate Court</td> <td style="width: 25px;"><input type="checkbox"/> 4 Reinstated or Reopened</td> <td style="width: 25px;"><input type="checkbox"/> 5 Transferred from Another District (specify) _____</td> <td style="width: 25px;"><input type="checkbox"/> 6 Multidistrict Litigation</td> </tr> </table>					<input type="checkbox"/> 1 Original Proceeding	<input type="checkbox"/> 2 Removed from State Court	<input type="checkbox"/> 3 Remanded from Appellate Court	<input type="checkbox"/> 4 Reinstated or Reopened	<input type="checkbox"/> 5 Transferred from Another District (specify) _____	<input type="checkbox"/> 6 Multidistrict Litigation																																																																
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<b>VI. CAUSE OF ACTION</b>		<p>Cite the U.S. Civil Statute under which you are filing (<i>Do not cite jurisdictional statutes unless diversity</i>):</p> <p>Brief description of cause:</p>																																																																								
<b>VII. REQUESTED IN COMPLAINT:</b>		<input type="checkbox"/> CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.	<b>DEMAND \$</b>	CHECK YES only if demanded in complaint: <b>JURY DEMAND:</b> <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																						
<b>VIII. RELATED CASE(S) IF ANY</b>		<p>(See instructions):</p> <p>JUDGE _____ DOCKET NUMBER _____</p>																																																																								
DATE _____		SIGNATURE OF ATTORNEY OF RECORD																																																																								
<b>FOR OFFICE USE ONLY</b>																																																																										

## INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

### Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
  - (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
  - (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
  - United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
  - United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
  - Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
  - Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If the nature of suit cannot be determined, be sure the cause of action, in Section VI below, is sufficient to enable the deputy clerk or the statistical clerk(s) in the Administrative Office to determine the nature of suit. If the cause fits more than one nature of suit, select the most definitive.
- V. Origin.** Place an "X" in one of the six boxes.
  - Original Proceedings. (1) Cases which originate in the United States district courts.
  - Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
  - Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
  - Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
  - Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
  - Multidistrict Litigation. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407. When this box is checked, do not check (5) above.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
  - Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
  - Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

**Date and Attorney Signature.** Date and sign the civil cover sheet.